

GOVERNEMENT NOTICES • GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 596

9 July 2021

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/6/4)

In terms of section 48 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 August 2021, to the extent set out in the Schedule hereto.



DR. DAVOD MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following items in Part 6 of Schedule No. 1:

Export Duty Item	Tariff Subheading	Article Description	Rate of Export Duty							
			General	EU / UK	EFTA	SADC	MERCOSUR	AFCFTA		
193.00		EXPORT DUTY ON SCRAP METAL								
193.01	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel:								
193.01.01	7204.10	Waste and scrap of cast iron	20%	10%	free	free	20%	20%		20%
193.02	7204.2	Waste and scrap of alloy steel:								
193.02.01	7204.21	Of stainless steel	15%	10%	free	free	15%	15%		15%
193.02.03	7204.29	Other	20%	10%	free	free	20%	20%		20%
193.02.05	7204.30	Waste and scrap of tinned iron or steel	20%	10%	free	free	20%	20%		20%
193.03	7204.4	Other waste and scrap:								
193.03.01	7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	20%	10%	free	free	20%	20%		20%
193.03.03	7204.49	Other	20%	10%	free	free	20%	20%		20%
193.03.05	7204.50	Remelting scrap ingots	20%	free	free	free	20%	20%		20%
193.04	7404.00	Copper waste and scrap	10%	10%	free	free	10%	10%		10%
193.05	7602.00	Aluminium waste and scrap	15%	10%	free	free	15%	15%		15%